



Federal Financial Management Business Use Cases for Agree-to-Reimburse

Version 2.0



Table of Contents

Purpose.....	1
Business Use Case Structure	1
Agree-to-Reimburse Business Use Cases.....	3
070.FFM.L1.01 Federal to Federal Reimbursable Agreement	3
070.FFM.L1.02 Reimbursable Agreement from the Buyer’s Perspective	12
070.FFM.L3.02 Reimbursable Agreement with Private Sector with Payments-in-Advance	22
Appendix A: FFM Business Use Case Library Documents	30



Purpose

The Federal Financial Management (FFM) Business Use Cases reflect the business needs, or requirements that an agency must follow in the financial management community. This document is part of the FFM Business Use Case Library and contains the business use cases associated with the Agree-to-Reimburse Business Process. The ***Federal Financial Management Business Use Case Library Overview*** should be referenced in conjunction with this document for guidance on understanding and applying the FFM Business Use Cases to agency financial operations.

Appendix A provides a list of the documents in the FFM Business Use Case Library.

Business Use Case Structure

The sections of the FFM business use cases are described below.

Business Use Case Identifier: includes information about the key underlying components. The notation for a business use case identifier is as shown.



Figure 1: The notation for a business use case identifier.

Business Scenario(s) Covered: identifies differing situations or conditions that occur when executing an end-to-end business process and reflect the scope and complexity of federal government agency missions.

Business Actor(s): identifies the typical offices or roles performing events in the business use case.

Synopsis: provides a summary of the events that take place within the business use case.

Assumptions and Dependencies: includes context information about events that have occurred prior to the first event identified in the business use case or outside of the business use case and dependencies on events accomplished in other business use cases. There are several common assumptions that are established for all business use cases. Additional assumptions or dependencies are included if needed for the specific business use case.



FFMSR ID Reference(s): includes a list of the Federal Financial Management System Requirements (FFMSR) that apply for the business use case.

Initiating Event: identifies the event that triggers the initiation of the business use case.

Typical Flow of Events: includes the Federal Financial Management (FFM) and non-FFM events that may occur to complete the business scenario(s) included in the business use case. The non-FFM events are provided for business context. Also included are the inputs and outputs or outcomes that one would expect to occur during or as a result of the event.



Agree-to-Reimburse Business Use Cases

070.FFM.L1.01 Federal to Federal Reimbursable Agreement
End-to-End Business Process: 070 Agree-to-Reimburse
Business Scenario(s) Covered
<ul style="list-style-type: none"> Federal to Federal Reimbursable Agreement Modification Commercial Third-Party Service Provider Adjustment to Agreement Balance
Business Actor(s)
Finance Office, Federal Agency Seller; Federal Agency Buyer; Commercial Service Vendor
Synopsis
A reimbursable agreement to perform a service with another federal agency (Federal Agency Buyer) is established. The work under the agreement is partially performed by a Commercial Service Vendor. Costs are accumulated from the Federal Agency Seller's resources and invoices from the Commercial Service Vendor and are included in federal intragovernmental performance information provided to the Federal Agency Buyer. After the initial funds transfer has occurred, modifications to the agreement are negotiated between the Federal Agency Seller and Buyer resulting in a lower price for future performance.



070.FFM.L1.01 Federal to Federal Reimbursable Agreement

Assumptions and Dependencies

1. There may or may not be automated (near/real-time or batch) interfaces between functional areas/functions/activities or between provider solutions/systems.
2. There is no presumption as to which activities are executed by which actor, or which activities are automated, semi-automated, or manual.
3. Supporting information for general ledger transactions includes sub-ledger entries when sub-ledgers are used.
4. Appropriate attributes (e.g., object class and project) are included as part of the accounting string.
5. Relationships between use cases are described in the Framework for Federal Financial Management Use Cases found in the related overview document.
6. All predecessor activities required to trigger the Initiating Event have been completed.
7. Funds availability checks are performed against appropriations/fund accounts for obligating funds, and against obligations for disbursing funds in accordance with OMB A-11, Section 150.2.
8. There is no payment in advance for this reimbursable agreement.
9. The Federal Agency Seller is operating under the Economy Act.
10. A contract with the Commercial Service Vendor has already been established and the Commercial Service Vendor has already invoiced the Federal Agency Seller.
11. The procurement payment processing for contractor resources includes posting costs to cost pools (e.g., projects).
12. The payroll processing for government resources includes posting costs to cost pools (e.g., projects).
13. Both agencies are executing reimbursable buy/sell activities using the G-Invoicing system, are properly registered in the system, have access to all pertinent information to execute these activities, and follow G-Invoicing business rules; G-Invoicing provides and retrieves funds transfer information with the IPAC system.
14. The initial receivable is completely paid by the first funds transfer.

FFMSR ID Reference(s): 1.1.2; 1.1.5; 1.2.1; 2.2.4; 2.2.5; 2.2.6

Initiating Event: Federal Agency Seller and Federal Agency Buyer negotiate terms for a reimbursable agreement.



Use Case 070.FFM.L1.01 Federal to Federal Reimbursable Agreement

Typical Flow of Events				
	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
1	Establish federal payer information in financial management (FM) system (FFM.060.010 Payer Set-up and Maintenance)		<ul style="list-style-type: none"> Payer information 	<ul style="list-style-type: none"> Established FM system payer information
2	a. Establish reimbursable agreement general terms and conditions in G-Invoicing and retrieve and store information in the FM system b. Establish reimbursable agreement order information in either the FM system or in G-Invoicing and exchange the information between G-Invoicing and the FM system (FFM.050.010 Reimbursable Agreement Set-up and Maintenance)		<ul style="list-style-type: none"> Established FM system payer information Reimbursable agreement general terms and conditions information Reimbursable agreement order information 	<ul style="list-style-type: none"> Reimbursable agreement order information
3	Establish cost pools/objects (e.g., projects) to accumulate costs (FFM.080.010 Cost Management Set-up and Maintenance)		<ul style="list-style-type: none"> Reimbursable agreement general terms and conditions information Reimbursable agreement order information 	<ul style="list-style-type: none"> Established FM system cost pools/objects (e.g., projects)



Use Case 070.FFM.L1.01 Federal to Federal Reimbursable Agreement

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
4		a. Incur service costs by performing services (Program Mission Activity) b. Calculate and provide service usage metrics needed to allocate accumulated costs to Federal Agency Buyer (Program Mission Activity)	<ul style="list-style-type: none"> Reimbursable agreement general terms and conditions information Reimbursable agreement order information Internal and vendor service costs Service usage information 	<ul style="list-style-type: none"> Accumulated service costs Service usage metrics
5	Determine allocation of accumulated costs to Federal Agency Buyer (FFM.080.020 Cost Accumulation and Allocation)		<ul style="list-style-type: none"> Service usage metrics 	<ul style="list-style-type: none"> Service costs allocated to Federal Agency Buyer



Use Case 070.FFM.L1.01 Federal to Federal Reimbursable Agreement

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
6	a. Generate federal intragovernmental performance information including cost information and provide to G-Invoicing; set up receivable (FFM.050.030 Reimbursable Invoicing) b. Recognize earned revenue for services provided (FFM.040.010 Revenue Processing)		<ul style="list-style-type: none"> Service costs allocated to Federal Agency Buyer 	<ul style="list-style-type: none"> Federal intragovernmental performance information Appropriate receivable entry created with reference to source information Appropriate revenue recognition entries created with reference to source information
7	Post appropriate budgetary, proprietary, and/or memorandum entries to the general ledger (GL) (FFM.090.020 General Ledger Posting)		<ul style="list-style-type: none"> GL entries 	<ul style="list-style-type: none"> Appropriate GL accounts updated
8	a. Retrieve settlement information from G-Invoicing to confirm funds were transferred from Federal Agency Buyer for federal intragovernmental performance (FFM.030.030 Payment Processing - Intragovernmental Payments) b. Receive and process interagency collection information (FFM.050.040 Reimbursable Receipt Processing)		<ul style="list-style-type: none"> Funds transfer settlement information 	<ul style="list-style-type: none"> Appropriate funds transfer entries created with reference to source information Appropriate receivable adjustment entries created with reference to source information
9	Post appropriate budgetary, proprietary, and/or memorandum entries to the general ledger (GL) (FFM.090.020 General Ledger Posting)		<ul style="list-style-type: none"> GL entries 	<ul style="list-style-type: none"> Appropriate GL accounts updated



Use Case 070.FFM.L1.01 Federal to Federal Reimbursable Agreement

Typical Flow of Events				
	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
10		Complete negotiations to modify existing reimbursable agreement (Program Mission Activity)	<ul style="list-style-type: none"> Existing reimbursable agreement general terms and conditions information Service usage metrics 	<ul style="list-style-type: none"> Modified reimbursable agreement general terms and conditions information
11	a. Update reimbursable agreement general terms and conditions in G-Invoicing and retrieve and store in the FM system b. Update reimbursable agreement order information in either the FM system or in G-Invoicing and exchange the information between G-Invoicing and the FM system (FFM.050.010 Reimbursable Agreement Set-up and Maintenance)		<ul style="list-style-type: none"> Modified reimbursable agreement general terms and conditions information 	<ul style="list-style-type: none"> Modified reimbursable agreement order information



Use Case 070.FFM.L1.01 Federal to Federal Reimbursable Agreement

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
12		a. Incur additional service costs by continuing to perform services (Program Mission Activity) b. Calculate and provide service usage metrics needed to allocate accumulated costs to Federal Agency Buyer (Program Mission Activity)	<ul style="list-style-type: none"> Modified reimbursable agreement general terms and conditions information Modified reimbursable agreement order information Internal and vendor service costs Service usage information 	<ul style="list-style-type: none"> Accumulated service costs Service usage metrics
13	Determine allocation of accumulated costs to Federal Agency Buyer (FFM.080.020 Cost Accumulation and Allocation)		<ul style="list-style-type: none"> Service usage metrics 	<ul style="list-style-type: none"> Service costs allocated to Federal Agency Buyer



Use Case 070.FFM.L1.01 Federal to Federal Reimbursable Agreement

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
14	<p>a. Generate federal intragovernmental performance information including cost information and provide to G-Invoicing; set up receivable (FFM.050.030 Reimbursable Invoicing)</p> <p>b. Recognize earned revenue for services provided (FFM.040.010 Revenue Processing)</p>		<ul style="list-style-type: none"> Modified reimbursable agreement general terms and conditions information Modified reimbursable agreement order information Service costs allocated to buyer 	<ul style="list-style-type: none"> Federal intragovernmental performance information Appropriate receivable entries created with reference to source information Appropriate revenue recognition entries created with reference to source information
15	Post appropriate budgetary, proprietary, and/or memorandum entries to the general ledger (GL) (FFM.090.020 General Ledger Posting)		<ul style="list-style-type: none"> GL entries 	<ul style="list-style-type: none"> Appropriate GL accounts updated
16	<p>a. Retrieve settlement information from G-Invoicing to confirm funds were transferred from Federal Agency Buyer for federal intragovernmental performance (FFM.030.030 Payment Processing - Intragovernmental Payments)</p> <p>b. Receive and process interagency collection information (FFM.050.040 Reimbursable Receipt Processing)</p>		<ul style="list-style-type: none"> Funds transfer settlement information 	<ul style="list-style-type: none"> Appropriate funds transfer entries created with reference to source information Appropriate receivable adjustment entries created with reference to source information
17	Post appropriate budgetary, proprietary, and/or memorandum entries to the general ledger (GL) (FFM.090.020 General Ledger Posting)		<ul style="list-style-type: none"> GL entries 	<ul style="list-style-type: none"> Appropriate GL accounts updated



Use Case 070.FFM.L1.01 Federal to Federal Reimbursable Agreement

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
18	Analyze and report on reimbursable costs, receivables and collections (FFM.050.070 Reimbursable Reporting)		<ul style="list-style-type: none"> GL account balances 	<ul style="list-style-type: none"> Earned unbilled information for trading partners Reimbursable cost, receivable, and collection reporting information



070.FFM.L1.02 Reimbursable Agreement from the Buyer's Perspective

End-to-End Business Process: 070 Agree-to-Reimburse

Business Scenario(s) Covered

- Reimbursable Agreement from the Buyer's Perspective
- Reimbursable Agreement Advance on Performance
- Reimbursable Agreement Performance Adjustment

Business Actor(s)

Finance Office; Program Office; Federal Agency Seller; Federal Agency Buyer; Service Provider

Synopsis

A reimbursable agreement is established between two federal agencies for the Federal Agency Seller to provide the Federal Agency Buyer with service in support of an upcoming event. The Federal Agency Seller is required to be paid in advance for the service and includes advance information with the order and performance information provided to G-Invoicing. The agreed funds are transferred before the event. Services are provided and the Federal Agency Buyer is not satisfied that they are as agreed. A dispute is initiated by the Federal Agency Buyer. The dispute is resolved and the Federal Agency Seller provides adjusted performance information to G-Invoicing, which results in a funds transfer from the Federal Agency Seller to the Federal Agency Buyer.



070.FFM.L1.02 Reimbursable Agreement from the Buyer's Perspective

Assumptions and Dependencies

1. There may or may not be automated (near/real-time or batch) interfaces between functional areas/functions/activities or between provider solutions/systems.
2. There is no presumption as to which activities are executed by which actor, or which activities are automated, semi-automated, or manual.
3. Supporting information for general ledger transactions includes sub-ledger entries when sub-ledgers are used.
4. Appropriate attributes (e.g., object class and project) are included as part of the accounting string.
5. Relationships between use cases are described in the Framework for Federal Financial Management Use Cases found in the related overview document.
6. All predecessor activities required to trigger the Initiating Event have been completed.
7. Funds availability checks are performed against appropriations/fund accounts for obligating funds, and against obligations for disbursing funds in accordance with OMB A-11, Section 150.2.
8. The Federal Agency Seller has approved reimbursable authority and sufficient funding ceiling to provide the services to the Federal Agency Buyer.
9. The Federal Agency Buyer has obligated funds and validated funds availability to cover the advance.
Both agencies are executing reimbursable buy/sell activities using the G-Invoicing system, are properly registered in the system, have access to all pertinent information to execute these activities, and follow G-Invoicing business rules; G-Invoicing provides and retrieves funds transfer information with the IPAC system.

FFMSR ID Reference(s): 1.1.2; 1.1.5; 2.2.1; 2.2.2

Initiating Event: A federal agency agrees to prepay for one-time reimbursable services.



Use Case 070.FFM.L1.02 Reimbursable Agreement from the Buyer's Perspective

Typical Flow of Events				
	FM Event	Non-FM Event	Input(s)	Output(s) / Outcome(s)
1	Federal Agency Seller generates reimbursable order information, including advance information, and provides to G-Invoicing (FFM.050.010 Reimbursable Agreement Set-up and Maintenance)		<ul style="list-style-type: none"> Reimbursable agreement general terms and conditions information 	<ul style="list-style-type: none"> Reimbursable agreement order, including advance, information



Use Case 070.FFM.L1.02 Reimbursable Agreement from the Buyer's Perspective

Typical Flow of Events				
	FM Event	Non-FM Event	Input(s)	Output(s) / Outcome(s)
2	<p>a. Federal Agency Seller generates federal intragovernmental advance on performance information and provides to G-Invoicing (FFM.050.030 Reimbursable Invoicing)</p> <p>b. Federal Agency Seller recognizes unearned revenue for services to be provided (FFM.040.010 Revenue Processing)</p> <p>c. Federal Agency Seller retrieves settlement information from G-Invoicing to confirm funds were transferred from Federal Agency Buyer for federal intragovernmental advance on performance (FFM.030.030 Payment Processing - Intragovernmental Payments)</p>		<ul style="list-style-type: none"> Reimbursable agreement general terms and conditions information Reimbursable agreement order, including advance, information Funds transfer settlement information 	<ul style="list-style-type: none"> Federal intragovernmental advance on performance information



Use Case 070.FFM.L1.02 Reimbursable Agreement from the Buyer's Perspective

Typical Flow of Events				
	FM Event	Non-FM Event	Input(s)	Output(s) / Outcome(s)
3	Federal Agency Seller posts appropriate budgetary, proprietary, and/or memorandum entries to the general ledger (GL) (FFM.090.020 General Ledger Posting)		<ul style="list-style-type: none"> GL entries 	<ul style="list-style-type: none"> Appropriate GL accounts updated



Use Case 070.FFM.L1.02 Reimbursable Agreement from the Buyer's Perspective

Typical Flow of Events				
	FM Event	Non-FM Event	Input(s)	Output(s) / Outcome(s)
4	<p>a. Federal Agency Buyer retrieves reimbursable agreement, and order, including advance information, from G-Invoicing. (FFM.050.010 Reimbursable Agreement Set-up and Maintenance)</p> <p>b. Federal Agency Buyer retrieves federal intragovernmental advance on performance information from G-Invoicing. (FFM.050.030 Reimbursable Invoicing)</p> <p>c. Federal Agency Buyer retrieves settlement information from G-Invoicing to confirm funds were transferred to the Federal Agency Seller for federal intragovernmental advance on performance (FFM.030.030 Payment Processing - Intragovernmental Payments)</p>		<ul style="list-style-type: none"> Reimbursable agreement general terms and conditions information Reimbursable agreement order, including advance, information Federal intragovernmental advance on performance information Funds transfer settlement information 	<ul style="list-style-type: none"> Appropriate Federal Agency Buyer advance entry created with reference to source information



Use Case 070.FFM.L1.02 Reimbursable Agreement from the Buyer's Perspective

Typical Flow of Events				
	FM Event	Non-FM Event	Input(s)	Output(s) / Outcome(s)
5	Federal Agency Buyer posts appropriate budgetary, proprietary, and/or memorandum entries to the general ledger (GL) (FFM.090.020 General Ledger Posting)		<ul style="list-style-type: none"> GL entries 	<ul style="list-style-type: none"> Appropriate GL accounts updated
6		Federal Agency Seller performs services (Program Mission Activity)	<ul style="list-style-type: none"> Reimbursable agreement general terms and conditions information Reimbursable agreement order information 	<ul style="list-style-type: none"> Service performance information
7	a. Federal Agency Seller generates federal intragovernmental performance information and provides to G-Invoicing (FFM.050.030 Reimbursable Invoicing) b. Federal Agency Seller recognizes earned revenue for services provided (FFM.040.010 Revenue Processing)		<ul style="list-style-type: none"> Service performance information 	<ul style="list-style-type: none"> Federal intragovernmental performance information



Use Case 070.FFM.L1.02 Reimbursable Agreement from the Buyer's Perspective

Typical Flow of Events				
	FM Event	Non-FM Event	Input(s)	Output(s) / Outcome(s)
8	Federal Agency Seller posts appropriate budgetary, proprietary, and/or memorandum entries to the general ledger (GL) (FFM.090.020 General Ledger Posting)		<ul style="list-style-type: none"> GL entries 	<ul style="list-style-type: none"> Appropriate GL accounts updated
9		<ul style="list-style-type: none"> Federal Agency Buyer reviews performance information, finds that some services paid for were not performed, and disputes the performance information Federal Agency Seller and Federal Agency Buyer resolve the dispute and agree on the amount to be transferred back to the Federal Agency Buyer (Program Mission Activity) 	<ul style="list-style-type: none"> Reimbursable agreement general terms and conditions information Reimbursable agreement order information Federal intragovernmental advance on performance information Federal intragovernmental performance information 	<ul style="list-style-type: none"> Disputed performance information



Use Case 070.FFM.L1.02 Reimbursable Agreement from the Buyer's Perspective

Typical Flow of Events				
	FM Event	Non-FM Event	Input(s)	Output(s) / Outcome(s)
10	<p>a. Federal Agency Seller generates federal intragovernmental adjusted performance information and provides to G-Invoicing (FFM.050.030 Reimbursable Invoicing)</p> <p>b. Federal Agency Seller recognizes adjustment to earned revenue for services provided (FFM.040.010 Revenue Processing)</p>		<ul style="list-style-type: none"> Disputed performance information 	<ul style="list-style-type: none"> Federal intragovernmental adjusted performance information
11	<p>Federal Agency Seller posts appropriate budgetary, proprietary, and/or memorandum entries to the general ledger (GL) (FFM.090.020 General Ledger Posting)</p>		<ul style="list-style-type: none"> GL entries 	<ul style="list-style-type: none"> Appropriate GL accounts updated



Use Case 070.FFM.L1.02 Reimbursable Agreement from the Buyer's Perspective

Typical Flow of Events				
	FM Event	Non-FM Event	Input(s)	Output(s) / Outcome(s)
12	<p>a. Federal Agency Buyer retrieves federal intragovernmental adjusted performance information from G-Invoicing (FFM.050.030 Reimbursable Invoicing)</p> <p>b. Federal Agency Buyer retrieves settlement information from G-Invoicing to confirm funds were transferred from Federal Agency Seller for federal intragovernmental adjusted performance information (FFM.030.030 Payment Processing - Intragovernmental Payments)</p>		<ul style="list-style-type: none"> Federal intragovernmental adjusted performance information Funds transfer settlement information 	<ul style="list-style-type: none"> Appropriate Federal Agency Buyer funds transfer entry created with reference to source information
13	<p>Federal Agency Buyer posts appropriate budgetary, proprietary, and/or memorandum entries to the general ledger (GL) (FFM.090.020 General Ledger Posting)</p>		<ul style="list-style-type: none"> GL entries 	<ul style="list-style-type: none"> Appropriate GL accounts updated



070.FFM.L3.02 Reimbursable Agreement with Private Sector with Payments-in-Advance

End-to-End Business Process: 070 Agree-to-Reimburse

Business Scenario(s) Covered

- Reimbursable Agreement with Private Sector
- Payment in Advance
- Non-Government Source Funds Collection
- Government Property Leased to Public

Business Actor(s)

Finance Office; Program Office; Private Sector Entity (PSE)

Synopsis

A reimbursable agreement is established between a federal agency (lessor) and a PSE (lessee) to lease federal office space. Per the agreement, the entire amount is paid in advance and revenue is recognized as earned when monthly lease payments are due. The liability for the advance is reduced each month as revenue is recognized. The lease ends, and the full amount of the security deposit is refunded. The agreement is closed.



Assumptions and Dependencies

1. There may or may not be automated (near/real-time or batch) interfaces between functional areas/functions/activities or between provider solutions/systems.
2. There is no presumption as to which activities are executed by which actor, or which activities are automated, semi-automated, or manual.
3. Supporting information for general ledger transactions includes sub-ledger entries when sub-ledgers are used.
4. Appropriate attributes (e.g., object class and project) are included as part of the accounting string.
5. Relationships between use cases are described in the Framework for Federal Financial Management Use Cases found in the related overview document.
6. All predecessor activities required to trigger the Initiating Event have been completed.
7. Funds availability checks are performed against appropriations/fund accounts for obligating funds, and against obligations for disbursing funds in accordance with OMB A-11, Section 150.2.
8. The Program Office is authorized to enter into a reimbursable agreement with the private sector.
9. All terms and conditions, are documented in the reimbursable agreement. While OMB Circular A-11 allows for use of working capital funds if available, the agreement with the PSE requires collection in advance.
10. The agency has an account authorized by the Treasury to hold the advance collections.
11. Tolerance percentages or amounts between obligation and commitment amounts and between expenditure and obligation amounts have been established.

FFMSR ID Reference(s): 1.1.2; 1.1.4; 1.1.5; 2.2.1; 2.2.2; 2.2.4; 2.2.5

Initiating Event: The Program Office and PSE negotiate terms for a reimbursable agreement.



Use Case 070.FFM.L3.02 Reimbursable Agreement with Private Sector With Payments-in-Advance

Typical Flow of Events				
	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
1		a. Request that the reimbursable agreement be established b. Receive advance per reimbursable agreement, including security deposit c. Request deposit and processing of the advance (Program Mission Activity)	<ul style="list-style-type: none"> Reimbursable agreement terms Collection of advance 	<ul style="list-style-type: none"> Request to establish the reimbursable agreement Request for deposit and processing of collection of advance
2	a. Receive and process request to establish the reimbursable agreement (FFM.050.010 Reimbursable Agreement Set-up and Maintenance) b. Receive and process request to deposit and process advance (FFM.050.030 Reimbursable Invoicing) c. Establish liability for the advance (FFM.090.030 Accrual and Liability Processing)		<ul style="list-style-type: none"> Reimbursable agreement terms Request to establish the reimbursable agreement Request for deposit and processing of advance 	<ul style="list-style-type: none"> Reimbursable agreement Appropriate receivable entry created with reference to source information Appropriate advance deposit information created with reference to source information Appropriate advance liability entry created with reference to source information



Use Case 070.FFM.L3.02 Reimbursable Agreement with Private Sector With Payments-in-Advance

Typical Flow of Events				
	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
3	Post appropriate budgetary, proprietary, and/or memorandum entries to the general ledger (GL) (FFM.090.020 General Ledger Posting)		<ul style="list-style-type: none"> GL entries 	<ul style="list-style-type: none"> Appropriate GL accounts updated
4		a. Request revenue recognition for monthly lease collection b. Request liquidation of advance liability as appropriate (Program Mission Activity)	<ul style="list-style-type: none"> Reimbursable agreement terms 	<ul style="list-style-type: none"> Request for revenue recognition for monthly lease collection Request for liquidation of advance liability as appropriate
5	a. Receive and process request to recognize revenue for monthly lease collection (FFM.040.010 Revenue Processing) b. Receive and process request for liquidation of advance liability as appropriate (FFM.090.030 Accrual and Liability Processing)		<ul style="list-style-type: none"> Request for revenue recognition for monthly lease collection Request for liquidation of advance liability as appropriate 	<ul style="list-style-type: none"> Appropriate revenue recognition entry created with reference to source information Appropriate advance liability liquidation entry created with reference to source information



Use Case 070.FFM.L3.02 Reimbursable Agreement with Private Sector With Payments-in-Advance

Typical Flow of Events				
	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
6	Post appropriate budgetary, proprietary, and/or memorandum entries to the general ledger (GL) (FFM.090.020 General Ledger Posting)		<ul style="list-style-type: none"> GL entries 	<ul style="list-style-type: none"> Appropriate GL accounts updated
7		a. Provide notice of lease expiration b. Inspect the property and determine a full refund of the security deposit is due c. Request refund of security deposit (Program Mission Activity)	<ul style="list-style-type: none"> Lease term expiration without renewal Reimbursable agreement terms 	<ul style="list-style-type: none"> Request for refund of security deposit
8	a. Receive and process request for refund of security deposit (FFM.050.060 Reimbursable Closeout) b. Establish refund payable (FFM.030.070 Payment Processing – Commercial Payments) c. Liquidate security deposit liability (FFM.090.030 Accrual and Liability Processing)		<ul style="list-style-type: none"> Request for refund of security deposit Reimbursable agreement terms 	<ul style="list-style-type: none"> Appropriate security deposit refund payable entry created with reference to source information Appropriate security deposit liability liquidation entry created with reference to source information



Use Case 070.FFM.L3.02 Reimbursable Agreement with Private Sector With Payments-in-Advance

Typical Flow of Events				
	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
9		Request funds availability check (Program Mission Activity)	<ul style="list-style-type: none"> Validated security deposit refund 	<ul style="list-style-type: none"> Request for funds availability check
10	Receive and process request for funds availability check (FFM.030.020 Obligation Management)		<ul style="list-style-type: none"> Request for funds availability check 	<ul style="list-style-type: none"> Funds availability response
11		a. Approve security deposit refund b. Request processing of approved vendor invoice (Program Mission Activity)	<ul style="list-style-type: none"> Funds availability response Validated security deposit refund 	<ul style="list-style-type: none"> Approved security deposit refund Request for processing of approved vendor invoice
12	a. Receive and process approved vendor invoice and establish payable (FFM.030.070 Payment Processing - Commercial Payments) b. Confirm difference between expenditure amount and obligation amount does not exceed tolerance percentage/amount and liquidated obligation (FFM.030.020 Obligation Management)		<ul style="list-style-type: none"> Approved vendor invoice Request for processing of approved vendor invoice 	<ul style="list-style-type: none"> Appropriate payable entry created with reference to source information Appropriate obligation liquidation entry created with reference to source information Appropriate accrual reversal entry created with reference to source information



Use Case 070.FFM.L3.02 Reimbursable Agreement with Private Sector With Payments-in-Advance

Typical Flow of Events				
	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
13		Request disbursement (ACQ.040.020 Documentation of Delivery/Acceptance)	<ul style="list-style-type: none"> Approved vendor invoice 	<ul style="list-style-type: none"> Request for disbursement
14	a. Receive and process disbursement request (FFM.030.070 Payment Processing - Commercial Payments) b. Initiate disbursement (FFM.030.070 Payment Processing - Commercial Payments) c. Generate disbursement schedule (FFM.030.110 Payment Disbursement) d. Certify payment of disbursement schedule (FFM.030.110 Payment Disbursement) e. Receive confirmation of disbursement (FFM.030.120 Payment Confirmation)		<ul style="list-style-type: none"> Request for disbursement 	<ul style="list-style-type: none"> Appropriate payable entry liquidated with reference to source information Appropriate disbursement-in-transit entry created with reference to source information Certified disbursement schedule Disbursement confirmation information Appropriate disbursement-in-transit entry liquidated with reference to source information Appropriate disbursement entry created with reference to source information PSE receives payment



Use Case 070.FFM.L3.02 Reimbursable Agreement with Private Sector With Payments-in-Advance

Typical Flow of Events				
	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
15	Post appropriate budgetary, proprietary, and/or memorandum entries to the general ledger (FFM.090.020 General Ledger Posting)		<ul style="list-style-type: none"> GL entries 	<ul style="list-style-type: none"> Appropriate GL accounts updated
16		Request close out of reimbursable agreement (Program Mission Activity)	<ul style="list-style-type: none"> Reimbursable agreement project code 	<ul style="list-style-type: none"> Request for close out of reimbursable agreement
17	Receive and process request for close out of reimbursable agreement (FFM.050.060 Reimbursable Closeout)		<ul style="list-style-type: none"> Request for close out of reimbursable agreement 	<ul style="list-style-type: none"> Appropriate close order entries created with reference to source information
18	Post appropriate budgetary, proprietary, and/or memorandum entries to the general ledger (GL) (FFM.090.020 General Ledger Posting)		<ul style="list-style-type: none"> GL entries 	<ul style="list-style-type: none"> Appropriate GL accounts updated



Appendix A: FFM Business Use Case Library Documents

Library Document Content

FFM Business Use Case Library

010 Budget Formulation-to-Execution

020 Acquire-to-Dispose

030 Request-to-Procure

040 Procure-to-Pay

050 Bill-to-Collect

060 Record-to-Report

070 Agree-to-Reimburse

080 Apply-to-Perform

090 Hire-to-Retire

100 Book-to-Reimburse

110 Apply-to-Repay

Business Use Case Document Name

FFM Business Use Case Library Overview

FFM Use Cases 010 Budget Formulation-to-Execution

FFM Use Cases 020 Acquire-to-Dispose

FFM Use Cases 030 Request-to-Procure

FFM Use Cases 040 Procure-to-Pay

FFM Use Cases 050 Bill-to-Collect

FFM Use Cases 060 Record-to-Report

FFM Use Cases 070 Agree-to-Reimburse

FFM Use Cases 080 Apply-to-Perform

FFM Use Cases 090 Hire-to-Retire

FFM Use Cases 100 Book-to-Reimburse

FFM Use Cases 110 Apply-to-Repay